

REGISTERED COMPANY NUMBER: 02772286 (England and Wales)  
REGISTERED CHARITY NUMBER: 1016182

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**IDEAS PLUS**

Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

**IDEAS PLUS**

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**for the Year Ended 31 March 2021**

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## **IDEAS PLUS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02772286 (England and Wales)

##### **Registered Charity number**

1016182

##### **Registered office**

t/a Employ-Ability  
Latton Bush Centre  
Southern Way  
Harlow  
Essex  
CM18 7BL

##### **Trustees**

Kevin Tucker	Chair
Jeffrey Attfield	Treasurer
Debra Susan Salmon	Company Secretary
Gary Crane	
Timothy James Page	
Neil James Woollcott	
David Alan Bright	(resigned 30.11.20)
Sandra Monk	(resigned 30.9.20)
Geoffrey James Pring	(resigned 30.11.20)
Alpana Rajcoomar	(resigned 30.11.20)
Steve Webb	(resigned 20.11.20)

##### **Company Secretary**

Debra Susan Salmon

##### **Auditors**

Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

##### **Bankers**

Lloyds TSB  
East Gate Harlow  
PO Box 1000  
BX1 1LT

##### **Co-opted members**

Phil Edwards - Nov 2020 to Jan 2021

##### **Manager**

Kevin Garrod - resigned January 2021  
Phil Edwards

## **IDEAS PLUS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

#### **Public benefit**

The work of the charity falls within the charitable purpose of: **the relief of those in need, because of youth, age, ill health, disability, financial hardship or other disadvantage.**

The work of the charity benefits those people in the area covered by the service who face barriers to employment and training because of their physical or mental impairments. This is in line with our Objectives and Activities as listed below.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity is constituted as a Company limited by guarantee and was registered on the 9th December 1992. The Company was registered as a Charity in January 1993. Ideas Plus operates under Articles of Association which specify that the organisation is set up to deliver service as detailed in the objects of the Memorandum of Association.

##### **Recruitment and appointment to the Management Committee**

Kevin Tucker, Jeff Attfield and Debbie Salmon were confirmed in their posts as Chair, Treasurer and Company Secretary respectively at the AGM. There were no new trustees appointed but Phil Edwards was co-opted between November 2020 and January 2021. The current Board has a number of long serving members and some more recent appointees. Recruitment to the Board will be a priority in the year ahead. Our main priority for recruitment will be enthusiasm for the work of the charity. The Board will benefit from broadening our membership by age and gender, and including representation from our partners within Essex Partnership University Foundation Trust.

##### **Trustee induction and training**

Prospective trustees will generally know of our work, and they will be invited to visit the office (Covid permitting), and talk through the detail of the services we deliver with existing Trustee/s, management and other staff. If they would then like to apply for membership of the Board they will complete an application.

On successful application, and having completed eligibility checks, a new Trustee will be welcomed to the charity and inducted following NCVO guidelines.

##### **Risk Management**

The Trustees keep risk management under review. A detailed Risk Assessment was produced by the Treasurer in January 2010 and details from that review continue to guide service planning and review. This assessment was reviewed in March 2012 following the success in securing a new Employment Support contract, in partnership with the then North Essex Mental Health Trust.

Covid disrupted plans to carry out a fuller business continuity plan in 2020; however, the service was secure in the knowledge that a 3+2 year contract to deliver services from July had been won, in conjunction with our partners - Essex Partnership University Foundation Trust (EPUT). A more detailed Business Continuity plan will be produced in 2021 to include recent developments and the current funding landscape.

##### **Organisational structure**

Ultimate responsibility for decisions on the running of the charity lie with the Board. Trustees then delegate day-to-day management of service delivery to a manager, supported by an administration team and Team Leaders for the various delivery teams. The Board meet monthly to discuss a report from the manager, review progress on our delivery of contracts and to make any decisions necessary.

The Board also operates a Human Resource subcommittee to review specific issues relating to staffing, such as changes to staffing structures and salary reviews.

## **IDEAS PLUS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects of the charity**

'Ideas Plus is established to relieve need among and advance the education of disabled people by providing or assisting in the provision of vocational training, enabling such people to acquire skills, the possession of which will assist them to obtain employment or otherwise become self-supporting.'

Our mission statement has been adjusted to recognise our extended service coverage over West and South Essex and West Suffolk, so that our purpose now reads: 'To support people with mental ill health to secure and retain employment in Essex and neighbouring counties'.

The board of trustees have agreed that, in line with best practice, the service is now operating within a Social Model of Disability. The definition accepted by the board of trustees identifies disability as: the loss or limitation of opportunities to take part in the mainstream of the community on an equal basis with others due to physical or social barriers. This includes people who have suffered or are suffering from mental ill health and who, while experiencing significant barriers to employment, do not necessarily see themselves as disabled, but rather as disadvantaged in the labour market.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Objectives for 2020-21**

The charity and its staff were significantly impacted by Covid throughout this period and there were many changes to normal working practices as staff moved to home working and Mental Health services closed to outside agencies.

Despite the reactive nature of planning for much of the year there were still several key milestones in the evolution of the charity's service delivery and it seems sensible, given the exceptional circumstances, to summarise the year by topic:

##### **Covid**

Covid required some specific adjustments:

- Developing new Covid safe policies for staff covering office function, home working and client contact.
- Adjustments to the various stages of full and partial Lockdown.
- Getting used to home office layout and health and safety checks, with purchase of additional equipment, including the use of Access to Work resources for some staff - such as specially adapted chairs.
- Accessing vaccinations in line with staff roles as key workers within the NHS partnership.
- Maintaining morale with regular on line Teams contacts, which at times included quizzes and other non-work specific activity.
- Supporting staff with home schooling responsibilities.

**IDEAS PLUS**

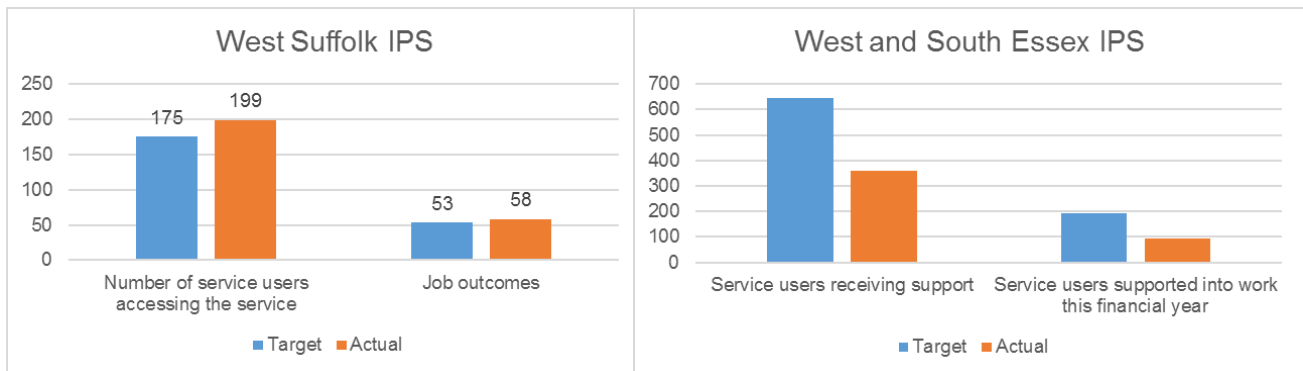
**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Individual Placement and Support (IPS)**

Despite Covid the new contract for an expanded delivery of IPS services began in July 2021, and there were some changes:

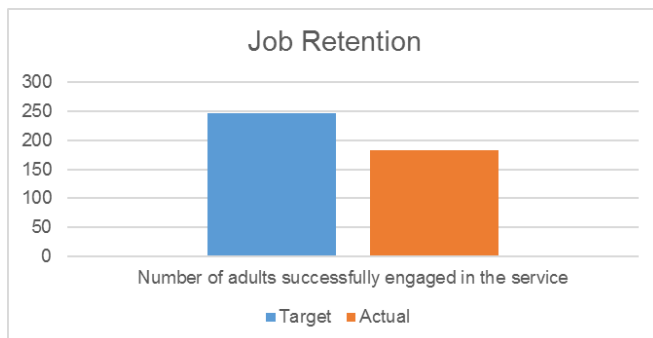
- There were no immediate changes in team size having had services expanded under the Transformation funding.
- There was a significant staff turnover during what was undoubtedly an unsettling time. This always adds pressure as gaps take time to fill and staff take time to learn the rather unique role of Employment Specialist.
- The Essex Team lead was unfortunately unwell for an extended period.
- Liaison with clinical colleagues and contact with clients was more difficult as we moved to a world of Teams and phone contacts.
- Our staff in West Suffolk are directly managed by the Suffolk EPUT manager, with our Senior to support. The contract moved to a commissioned service from Wave 2 funding in April 2021.
- Fortunately, the NHS Providers accepted that these were difficult times and reduced pressure on outcome targets.
- West Suffolk exceeded their targets even in a difficult year, and while relatively lower levels of KPI's this is a notable achievement for management and staff.
- Charts below are somewhat misleading as regards Suffolk comparisons as Essex had 4 x target with 2.5 x staff but the outcomes for Essex were below targets. Reasons have been noted elsewhere and are being addressed.



**Job retention (JR)**

Job retention had been offered as a service to clients under the original IPS contracts but it was always competing for time with the core function of job finding. It's value as a resource to people experiencing mental ill health was acknowledged when Job Retention services were commissioned in Essex for the first time under the Transformation funding. The service began in July covering West and South Essex, with the exception of Southend Unitary Authority:

- There were initial difficulties with managing the handover of IPS clients from the new Employment Retention Specialist caseloads.
- There were again some staff turnover problems in the first months, including a change of Team Lead - a new Lead in post in April 2021.
- There was a need to establish connections with Primary Care and other sources of referral, including self-referral. This move to working with Primary Care is still developing.
- This included the start of a 1 year pilot project in Southend from April 2021, joint funded between Southend Care Commissioning Group and Employ-Ability to determine need, with a clear focus on Primary Care.
- Targets were again not achieved, impacted by the generic Covid issues and the complexities of rolling out a new service. We are confident of improvement in the coming year.



## IDEAS PLUS

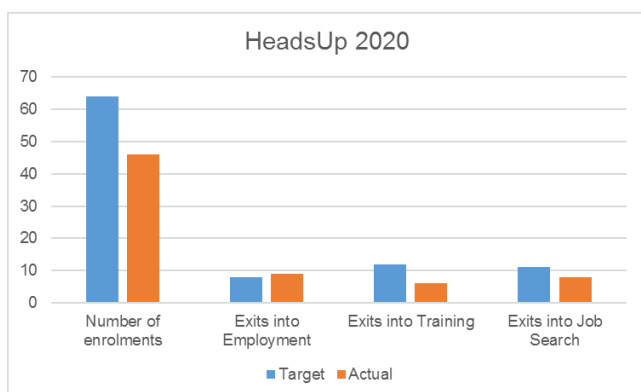
### REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

#### ACHIEVEMENT AND PERFORMANCE

##### HeadsUp

The project provides a service to those people with common mental health problems who are experiencing problems with accessing employment. We are one of 3 delivery partners covering the whole of Essex under Enable East, the primary contractor. Staffed with Peer Support Workers (PSW) with lived experience of mental ill health and a Team Lead, participants can be supported into training and job search as well as employment. Our service covers West and South Essex. Points to note include:

- The team was without a dedicated full time Team Lead for much of the period, with our current lead appointed in February 2021.
- An extension of funding had been agreed and the current contract runs to January 2022, with the possibility of a further extension of 12 months.
- Referrals have been patchy as there are strict criteria on eligibility for the project and the team have been working on new referral sources.
- There are some long serving PSW's who deliver a high quality service to their participants.
- This enabled the team to reach target for Jobs, with a small shortfall elsewhere.



##### Other significant events

It was a challenging year for the charity in many ways, and how far Covid impacted is difficult to determine. It should be noted that in spite of the pandemic and its effects the Charity did start to deliver on a new IPS contract from July 2020. We also established a brand new Job Retention service and continued to work with EPUT in Suffolk on delivery of its IPS service. HeadsUp also continued to deliver service. Other significant events:

- Kevin Garrod resigned as manager in January 2021 and Phil Edwards was asked to take over management of the charity on an interim basis.
- A number of trustees resigned in the course of the year leaving a small but dynamic Board of 6 members.
- The 2 backroom function posts initially funded for one year did not have funding renewed.
- A review of working practices under Covid restrictions has highlighted the potential of future hybrid models of working.
- We are planning and working toward the gradual reintegration of staff into clinical teams and increasing opportunities for direct client contact in the community.

**IDEAS PLUS**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Investment policy**

While interest rates remain low, we have retained our deposits with Shawbrook Bank and Hampshire Trust Bank following the changes to Deposit Protection regulations.

**PLANS FOR THE FUTURE**

The charity will be focused on re-establishing some stability and a sense of managed progression. We will look to secure our existing contracts and will review options for new directions as opportunities arise. More specifically:

- To appoint a new Head of Service to take the charity forward.
- To prepare for an external Fidelity Review of our IPS services in September.
- To review staffing needs in line with the expansion of contract targets and available income.
- To work harder and smarter on achieving our new, and demanding, targets.
- To become more actively involved in the roll out of the Community Mental Health Framework.
- To explore new options for improving management practices under a hybrid working model utilising technologies such as E signature and phone apps.
- To build new partnerships within our own and related sectors.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Brindley Millen Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on Dec 20, 2021 and signed on its behalf by:



Debbie Salmon (Dec 20, 2021 10:43 GMT)

Debra Salmon – Company Secretary

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF IDEAS PLUS**

### **Opinion**

We have audited the financial statements of Ideas Plus (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
IDEAS PLUS**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those covered by the Statement of Recommended Practice for Charities (SORP 2019) and the Charities Act 2011. We assessed the risk of material misstatement in respect of fraud by making enquiries of management and trustees and by testing the implementation of accounting controls in place.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above by making enquiries with key personnel and reviewing relevant documentation such as minutes of Trustee meetings and correspondence with regulatory bodies. We considered the risk of fraud through management override by incorporation testing of journal entries and reviewing any requirements to meet performance targets. We also considered, and tested for, the possibility of unauthorised payments to related parties.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*mwbrindley*

[mwbrindley](http://mwbrindley) (Dec 21, 2021 12:30 GMT)

Maurice Brindley BSc FCA (Senior Statutory Auditor)  
for and on behalf of Brindley Millen Ltd  
Chartered Accountants and Statutory Auditors  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

Date: Dec 21, 2021  
Date: .....

**IDEAS PLUS****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2	1	3	1
<b>Charitable activities</b>					
Employment assistance	4	38,157	851,317	889,474	785,893
Investment income	3	<u>826</u>	<u>-</u>	<u>826</u>	<u>1,014</u>
<b>Total</b>		38,985	851,318	890,303	786,908
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Employment assistance	5	134,886	707,744	842,630	645,515
<b>NET INCOME/(EXPENDITURE)</b>					
		(95,901)	143,574	47,673	141,393
<b>Transfers between funds</b>	14	<u>(16,613)</u>	<u>16,613</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(112,514)	160,187	47,673	141,393
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		222,262	248,092	470,354	328,961
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>109,748</u>	<u>408,279</u>	<u>518,027</u>	<u>470,354</u>

The notes form part of these financial statements

**IDEAS PLUS (REGISTERED NUMBER: 02772286)**

**BALANCE SHEET**

**31 March 2021**


	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	55	369	424	564
<b>CURRENT ASSETS</b>					
Debtors	12	-	16,613	16,613	115,814
Cash at bank and in hand		<u>131,611</u>	<u>391,297</u>	<u>522,908</u>	<u>372,644</u>
		131,611	407,910	539,521	488,458
<b>CREDITORS</b>					
Amounts falling due within one year	13	(21,918)	-	(21,918)	(18,668)
<b>NET CURRENT ASSETS</b>		<u>109,693</u>	<u>407,910</u>	<u>517,603</u>	<u>469,790</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>109,748</u>	<u>408,279</u>	<u>518,027</u>	<u>470,354</u>
<b>NET ASSETS</b>		<u>109,748</u>	<u>408,279</u>	<u>518,027</u>	<u>470,354</u>
<b>FUNDS</b>	14				
Unrestricted funds				109,748	222,262
Restricted funds				<u>408,279</u>	<u>248,092</u>
<b>TOTAL FUNDS</b>				<u>518,027</u>	<u>470,354</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 20, 2021 and were signed on its behalf by:

  
J C Attfield  
J C Attfield (Dec 20, 2021 11:57 GMT)

Jeffrey Attfield - Treasurer

  
Debbie Salmon  
Debbie Salmon (Dec 20, 2021 10:43 GMT)

Debra Salmon – Company Secretary

**IDEAS PLUS**

**CASH FLOW STATEMENT**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>149,438</u>	<u>144,537</u>
Net cash provided by operating activities		<u>149,438</u>	<u>144,537</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>826</u>	<u>1,014</u>
Net cash provided by investing activities		<u>826</u>	<u>1,014</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		150,264	145,551
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>372,644</u>	<u>227,093</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>522,908</u>	<u>372,644</u>

The notes form part of these financial statements

**IDEAS PLUS**

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.21	31.3.20
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	47,673	141,393
<b>Adjustments for:</b>		
Depreciation charges	141	255
Interest received	(826)	(1,014)
Decrease/(increase) in debtors	99,201	(1,473)
Increase in creditors	<u>3,249</u>	<u>5,376</u>
<b>Net cash provided by operations</b>	<u>149,438</u>	<u>144,537</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>372,644</u>	<u>150,264</u>	<u>522,908</u>
	<u>372,644</u>	<u>150,264</u>	<u>522,908</u>
<b>Total</b>	<u>372,644</u>	<u>150,264</u>	<u>522,908</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements and assessment of going concern**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

**Critical accounting judgements and key sources of estimation uncertainty**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Costs are allocated according to the fund to which they apply on an item by item basis where possible and overheads are allocated in accordance with the terms of restricted income.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Debtors**

Trade debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes current and deposit bank account. The charity has divided its balances across a number of financial institutions in order to mitigate risk.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**IDEAS PLUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Other Income	<u>3</u>	<u>1</u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>826</u>	<u>1,014</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.21	31.3.20
	£	£
Contracts and grants	<u>889,474</u>	<u>785,893</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
North Essex Partnership NHS Foundation Trust	756,514	702,205
NEPNHSFT - Heads Up project	94,803	65,938
Essex Community Foundation	-	17,750
Groundwork UK (Tesco)	1,166	-
Covid Response grant	<u>36,991</u>	<u>-</u>
	<u>889,474</u>	<u>785,893</u>

**IDEAS PLUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Employment assistance	<u>826,367</u>	<u>16,263</u>	<u>842,630</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Employment assistance	<u>160</u>	<u>16,103</u>	<u>16,263</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21 £	31.3.20 £
Auditors' remuneration	2,970	2,970
Depreciation - owned assets	140	255
Other operating leases	<u>7,901</u>	<u>8,554</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

The charity consider its key management personnel to comprise trustees and the general manager. Total remuneration to key personal is £57,179 excluding employers national insurance (2020: £49,315)

In addition to this, one member of key management personnel left during the year and received a settlement payment totalling £21,528.

**Trustees' expenses**

During the year, key personnel received £104 (2020: £767) for mileage costs, this was for the delivery of contracts and liaison with partnership organisations.

**9. STAFF COSTS**

	31.3.21 £	31.3.20 £
Wages and salaries	692,250	501,065
Social security costs	53,991	37,942
Other pension costs	<u>15,406</u>	<u>10,773</u>
	<u>761,647</u>	<u>549,780</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
All Staff	<u>26</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

**IDEAS PLUS****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1	-	1
<b>Charitable activities</b>			
Employment assistance	17,750	768,143	785,893
Investment income	<u>1,014</u>	<u>-</u>	<u>1,014</u>
<b>Total</b>	18,765	768,143	786,908
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Employment assistance	39,148	606,367	645,515
<b>NET INCOME/(EXPENDITURE)</b>	(20,383)	161,776	141,393
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	242,645	86,316	328,961
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>222,262</u>	<u>248,092</u>	<u>470,354</u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	<u>3,118</u>	<u>5,976</u>	<u>9,094</u>
<b>DEPRECIATION</b>			
At 1 April 2020	3,118	5,412	8,530
Charge for year	<u>-</u>	<u>140</u>	<u>140</u>
At 31 March 2021	<u>3,118</u>	<u>5,552</u>	<u>8,670</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>424</u>	<u>424</u>
At 31 March 2020	<u>-</u>	<u>564</u>	<u>564</u>

**IDEAS PLUS****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021****12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade debtors	<u>16,613</u>	<u>115,814</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	18,949	2,356
Social security and other taxes	-	13,341
Accrued expenses	<u>2,969</u>	<u>2,971</u>
	<u>21,918</u>	<u>18,668</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.20	Net	Transfers	At
	£	movement	between	31.3.21
		in funds	funds	£
		£	£	
<b>Unrestricted funds</b>				
General fund	160,212	(95,901)	(16,613)	47,698
Designated fund	<u>62,050</u>	<u>-</u>	<u>-</u>	<u>62,050</u>
	222,262	(95,901)	(16,613)	109,748
<b>Restricted funds</b>				
Employment Support	235,996	91,084	-	327,080
Heads Up	12,096	11,598	-	23,694
Employment Retention	<u>-</u>	<u>40,892</u>	<u>16,613</u>	<u>57,505</u>
	<u>248,092</u>	<u>143,574</u>	<u>16,613</u>	<u>408,279</u>
<b>TOTAL FUNDS</b>	<u>470,354</u>	<u>47,673</u>	<u>-</u>	<u>518,027</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,985	(134,886)	(95,901)
<b>Restricted funds</b>			
Employment Support	601,057	(509,973)	91,084
Heads Up	94,803	(83,205)	11,598
Employment Retention	<u>155,458</u>	<u>(114,566)</u>	<u>40,892</u>
	<u>851,318</u>	<u>(707,744)</u>	<u>143,574</u>
<b>TOTAL FUNDS</b>	<u>890,303</u>	<u>(842,630)</u>	<u>47,673</u>

**IDEAS PLUS****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021****14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	203,526	(20,383)	(22,931)	160,212
Designated fund	<u>39,119</u>	<u>-</u>	<u>22,931</u>	<u>62,050</u>
	242,645	(20,383)	-	222,262
<b>Restricted funds</b>				
Employment Support	84,594	151,402	-	235,996
Heads Up	<u>1,722</u>	<u>10,374</u>	<u>-</u>	<u>12,096</u>
	<u>86,316</u>	<u>161,776</u>	<u>-</u>	<u>248,092</u>
<b>TOTAL FUNDS</b>	<u>328,961</u>	<u>141,393</u>	<u>-</u>	<u>470,354</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,765	(39,148)	(20,383)
<b>Restricted funds</b>			
Employment Support	653,812	(502,410)	151,402
Heads Up	<u>114,331</u>	<u>(103,957)</u>	<u>10,374</u>
	<u>768,143</u>	<u>(606,367)</u>	<u>161,776</u>
<b>TOTAL FUNDS</b>	<u>786,908</u>	<u>(645,515)</u>	<u>141,393</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	203,526	(116,284)	(39,544)	47,698
Designated fund	<u>39,119</u>	<u>-</u>	<u>22,931</u>	<u>62,050</u>
	242,645	(116,284)	(16,613)	109,748
<b>Restricted funds</b>				
Employment Support	84,594	242,486	-	327,080
Heads Up	1,722	21,972	-	23,694
Employment Retention	<u>-</u>	<u>40,892</u>	<u>16,613</u>	<u>57,505</u>
	<u>86,316</u>	<u>305,350</u>	<u>16,613</u>	<u>408,279</u>
<b>TOTAL FUNDS</b>	<u>328,961</u>	<u>189,066</u>	<u>-</u>	<u>518,027</u>

## **IDEAS PLUS**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Year Ended 31 March 2021**

#### **14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,750	(174,034)	(116,284)
<b>Restricted funds</b>			
Employment Support	1,254,869	(1,012,383)	242,486
Heads Up	209,134	(187,162)	21,972
Employment Retention	<u>155,458</u>	<u>(114,566)</u>	<u>40,892</u>
	<u>1,619,461</u>	<u>(1,314,111)</u>	<u>305,350</u>
<b>TOTAL FUNDS</b>	<u><u>1,677,211</u></u>	<u><u>(1,488,145)</u></u>	<u><u>189,066</u></u>

Employment Support: the charity's largest contract won for the third time in 2015 and delivering supported employment services to clients with severe and enduring mental ill health in West and South Essex; delivered in partnership with Essex University Partnership Trust. We employ a total of 6 staff to deliver this contract.

Heads Up: is a work readiness support programme for those with common mental health problems, who have been unemployed or economically inactive for 12 months or more and live in Essex. HeadsUp will help participants develop their self-confidence, resilience and emotional well-being through one-to-one support and interactive workshops, as well as helping them with the practical aspects of finding a job such as brushing up on CV writing skills, assisting with looking for jobs and filling out application forms.

#### **15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

#### **16. GUARANTEE STATUS**

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, while they are a member or within one year after they cease to be a member, such amounts as may be required not exceeding one pound.